

**Minutes of the Board of Assessors
Meeting of June 25th, 2020**

An online meeting of the Board of Assessors was held via WebEx on Thursday, June 25th, 2020. The meeting was called to order at 9:00 AM by Chair Daniel Hansberry

Members Present:

Daniel Hansberry

Robert Earley

Paul Bergeron

Assessing Staff Present:

Greg Turgiss

Doug Dame

Mike Mandile

Louise Brown

Amanda Mazerolle

Lindsay Monaghan

Lynn Cameron

Other City of Nashua Staff Present:

Administrative Services Director Kimberly Kleiner, Corporation Counsel Steve Bolton, Deputy Corporation Counsel Celia Leonard

Mr. Hansberry

Good morning, I'll call the meeting of the Nashua Board of Assessors to order at 9 a.m. on Thursday, June 25th, 2020. I'm obligated to read a fairly lengthy opening statement so please bear with me.

Good morning and welcome to the June 25th, 2020 Board of Assessors meeting. As Chair of the Board of Assessors, I find that due to the State of Emergency declared by the Governor as a result of the COVID-19 pandemic and in accordance with the Governor's Emergency Order #12 pursuant to Executive Order 2020-04, this public body is authorized to meet electronically.

Please note that there is no physical location to observe and listen contemporaneously to this meeting, which was authorized pursuant to the Governor's Emergency Order. However, in accordance with the Emergency Order, I am confirming that we are:

a) Providing public access to the meeting by telephone, with additional access possibilities by video or other electronic means:

We are utilizing WebEx through the City's IT Department for this electronic meeting. All members of the Board of Assessors have the ability to communicate contemporaneously during

this meeting through this platform, and the public has access to contemporaneously listen to this meeting through dialing the following number 978-990-5298, once again that number is 978-990-5298 and using the password 273974, once again the password is 273974. The Public may also view this meeting on Comcast Channel 16.

b) Providing public notice of the necessary information for accessing the meeting:

We previously gave notice to the public of the necessary information for accessing the meeting, through Public Postings. Instructions have also been provided on the City of Nashua's website at www.nashuanh.gov and publicly noticed at City Hall and the Nashua Public Library.

c) Providing a mechanism for the public to alert the public body during the meeting if there are problems with access:

If anybody has a problem accessing the meeting via phone or Channel 16, please call 603-821-2049, once again that number is 603-821-2049 and they will help you connect.

d) Adjourning the meeting if the public is unable to access the meeting:

In the event the public is unable to access the meeting via the methods mentioned above, the meeting will be adjourned and rescheduled. Please note that all votes that are taken during this meeting shall be done by roll call vote.

Let's start the meeting by taking a roll call attendance. When each member states their presence, the reason they are not able to attend the meeting in person, please also state whether there is anyone in the room with you during this meeting, which is required under the Right-To-Know Law.

I'll now call the roll.

Mr. Earley?

Mr. Earley

This is Robert Early; I'm a member of the Board of Assessors. I'm following the Governor's guideline and joining the meeting remotely. I'm at home and there's no one else with me.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

I'm Paul Bergeron, a member of the Board of Assessors, and following the Governor's advisory to stay home. I'm joining the meeting remotely from my home and no one else is in the room with me.

Mr. Hansberry

And I'm Daniel Hansberry, a member of the Board of Assessors, and I'm following the Governor's advisory to stay home, joining the meeting electronically, and there is no one in the room with me.

Today, we will be hearing various requests as listed on the agenda. Please note that decisions may be taken under advisement and involved parties will be notified at a later date.

Per the City of Nashua's by-laws, a minimum of two or more affirmative votes are required to approve any application. In addition, this Board will hear any, and all scheduled cases as long as quorums of two voting Board Members are present at this meeting.

Any citizen has the right to contest the decision that this Board makes. To appeal a municipality's decision on an abatement application, a taxpayer may appeal to either the Board of Tax and Land Appeals based on RSA 76:16-a or to the Superior Court, but not to both. Please contact the Assessing Department for more information.

Ms. Cameron are there any changes to today's agenda?

Ms. Cameron

There is one actually; Mr. Demers from St. Joseph Hospital is joining us per the Boards request.

Mr. Earley

I'm having trouble hearing you Lynn.

Ms. Cameron

Mr. Demers from St. Joseph Hospital is joining us per the Boards request.

Mr. Hansberry

Thank you. Mr. Demers, representing St. Joseph Hospital, is in attendance.

Does anyone have any questions before we begin?

Okay. So, is there a motion to approve the minutes of the Board of Assessors meeting for June 4th, 2020 accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Are there any errors or corrections? Seeing none all those in favor of accepting the minutes as presented signify by saying... by a roll call vote. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Minutes are approved.

Is there a motion to waive the reading of the minutes from the non-public session of the Board of Assessors meeting which was held on June 4th, 2020 accept them and place them on file?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Any errors or corrections? Seeing none, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

At this time I will recognize Kimberly Kleiner who's the Director of Administrative Services who has a division update. Ms. Kleiner.

Ms. Kleiner

Good morning. So with the board's permission, I'll share my screen.

Mr. Hansberry

Go right ahead.

Ms. Kleiner

So this morning we have 18 residential and few commercial abatements being presented to you today by staff. Another 20 properties are being held for further review by our office. A list is attached to this memo for your information only. By New Hampshire statute, these abatements will be considered deemed denied as of July 1st. No action is required by the Board at this point. We will continue to work with these property owners over the next few weeks. We have also had a number of religious, charitable and educational exemptions to bring before the Board this morning. Since there is a lot on your agenda, I'm going to be very brief this morning. Also attached to this memo is the current project status report on the full measure and list reveal from Vision Government Solutions. We would like to thank June Perry for attending the June 4th Board of Assessors meeting and providing the Board with an update on the project. For any members or residents that may be watching of course that's available on YouTube.

As noted in my memo to the board on June 4th. I was expecting to bring you an update on the hiring of a Chief Assessor. Regretfully, the City has had to repost the position and continue our search to fill this important position. Beginning July 6th, the City will begin a very thoughtful phased-in approach to reoccupying City Hall and other admin buildings across the City that have been closed since March 18th. And you'll hear the Mayor speak a lot about this over the next few weeks. Some buildings or departments will initially remain closed to the public. We're making a number of engineering modifications and administrative processes are being established to ensure the safety of our employees and of course the safety of the public. Assessing will open to

the public by appointment only. Residents will be able to schedule an appointment by phone or by email and then an administrative staff member or assessor will be available during normal business hours.

Assessing is schedule for a new addition to our department. A customer service area will be built. This will occur sometime this summer. We'll notify the Board and our residents at a later date if we expect any interruption to service caused by this construction.

Our office, in cooperation with Vision Government Solutions, is currently preparing the City's status report due to the BTLA on the Full Measure and List Revolution by July 7th.

We are very pleased to confirm that representatives from Patriot Properties will join the Board at your meeting on Thursday, July 16th to present to the board an overview of our upgraded CAMA system. They are going to highlight the advantages of upgrading to version AP5 and some of the key differences between Classic, our old CAMA system version, and AP5. So that will be a very informative presentation and we look forward to having Patriot Properties join us. Thank you.

Mr. Hansberry

Thank you, Ms. Kleiner. I just had a bit of technical difficulty here. I went to remove a pop up and the screen disappeared.

Ms. Kleiner

Now I'm going to try to stop sharing my screen. It's generally easier than this. There we are.

Mr. Hansberry

Alright, thank you very much, Director Kleiner.

At this time I'd like to recognize Depute Corporate Counsel Celia Leonard regarding the Board of Assessors proposed rules.

Ms. Leonard

So Dan can you hear me? Dan?

Ms. Kleiner

Yes we can hear you.

Ms. Leonard

Oh okay, alright, thank you.

So presented in your packet today is the result, some work by the Board and myself, looking at other rules and procedures of assessing departments and boards of assessors within the state and also other boards of the City meant to refresh and update the current by-laws.

I would note two corrections to what was presented today; roman numeral four (a) last sentence for clarification reading “shall be held in the City Hall auditorium” not “City auditorium” and for roman five, f , small roman three, the punctuation in the numeric list needs to be cleaned up; there are some semi-colons, some periods and then an and should be removed after the end of number eight. So periods will be placed everywhere where there is a semi-colon and then the and will be removed at the end of number eight. This is presented for discussion by the Board, possible motion of approval if they so choose.

Mr. Hansberry

Attorney Leonard? Attorney Leonard?

Ms. Leonard

Oh yeah, sorry, okay, I’m here, I’m back. I’ll...*inaudible*...

Mr. Hansberry

Can you go through it one more time, please?

Ms. Leonard

Oh sure. The quick version is the Board has, with my assistance and meetings with Counsel, drafted updated by-laws. There are two corrections to the ones that are presented in the materials today; roman numeral four (a) the insertion of “hall” between City and auditorium; to make sure it’s not just any old auditorium in the City. It’s actually the City Hall auditorium and in punctuation corrections in section f , roman numeral three, the numeric one, two, three, four, five, big roman five, the public comment rules, the punctuation, every semi-colon needs to be a period and the and in number eight needs to be struck. Those were edits that were identified since publication of this but this is presented to the Board for discussion if they’d like and perhaps approval if it be their desire.

Mr. Hansberry

So what would the board...

Is that coming through okay? Director Kleiner, am I coming through okay?

Ms. Kleiner

Yes you are.

Mr. Hansberry

Oh, okay, alright, I don't see myself on the screen but that's okay. So what would the Board like to do? Do we want to accept them today? Do you want an opportunity to review them one more time? How would you like to proceed?

Mr. Bergeron

Mr. Chairman?

Mr. Hansberry

Yes, Mr. Bergeron?

Mr. Bergeron

I would like to...I don't want to put it into motion just yet. I'd like to table it until our next meeting at that time take up the proposed rules of procedure or bylaws. We have a pretty full agenda and I think it's good for let it sit there for... until our next meeting. So we all have a little more time to dig into the details the punctuation and so on.

Mr. Hansberry

So the motion is to postpone to a definite time, with the time being the next regularly scheduled Board meeting in July?

Mr. Bergeron

Yes.

Mr. Hansberry

Is there a second to that?

Is there a second to Mr. Bergeron motion?

Mr. Bergeron

Bob's is muted.

Mr. Hansberry

Mr. Earley, you willing to second that motion?

Mr. Earley

Yes, I'm going to second that motion.

Mr. Hansberry

Is there any discussion? All those in favor signify by saying... well, I got to do a roll call. So I'll do the roll call. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. So the motion is adopted. Thank you very much Attorney Leonard. Is there anything else for us at this time?

Ms. Leonard

Not regarding this. No, but we may want to ... is now a good time to talk about the victory?

Attorney Bolton

You might recall Public Service Company of New Hampshire had appealed to the Board of Tax and Land Appeals the assessments for 2014, 15 and 16 and a lengthy hearing on that was conducted in November and into December of last fall.

Public Service re-assessed them at over a \$100,000,000 per year so the numbers were quite high. It could have resulted in an ordered refund of taxes in excess of \$3,000,000.

Happily I can report that we received a complete victory in that case. Public Service, ...???... the Public Service Company's appeals were completely denied and so we will be refunding no portion...*inaudible*...

Mr. Hansberry

Congratulations Attorney Bolton. Thank you very much.

Attorney Bolton

It was very heartening to get that. Thank you.

Mr. Hansberry

Are there any questions for Attorney Bolton?

Alright, once again thank you very much. We'll move on.

There are no communications and the next person I'd like to recognize is Ms. Monaghan, relative to Improvements to Assist Persons with Disability exemptions. Ms. Monaghan?

Ms. Monaghan

Hi. Yes, good morning. This morning we have two exemptions for handicap for you and we recommend they be approved.

Mr. Hansberry

Any questions for Ms. Monaghan?

Mr. Earley

I have none.

Mr. Hansberry

Okay, is there a motion to approve the Improvements to Assist Persons with Disabilities Exemption as recommended per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? All those in favor ... I'll call the roll. Mr. Early? Yes.

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

And Mr. Hansberry? Yes. The motion is adopted. Is there anything else Ms. Monaghan?

Ms. Monaghan

Not at this time. Thank you.

Mr. Hansberry

Thank you very much. Next person I would like to recognize this Amanda Mazerolle regarding various credits. Ms. Mazerolle?

Good morning. This morning I have for you, five veterans that I would like to recommend for approval.

Mr. Hansberry

Are there any questions for Ms. Mazerolle?

Mr. Bergeron

No.

Mr. Earley

We've got to go through each one of the five, I believe there are?

Mr. Hansberry

We'll do that collectively.

Mr. Earley

Okay.

Mr. Hansberry

Okay, so is there a motion to approve the Veterans credits as recommended per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

And I'll second that.

Mr. Hansberry

Is there any discussion? All right, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted. Ms. Mazerolle.

Ms. Mazerolle

I also have, excuse me, nine Veterans with a recommendation for denial with the reasons presented.

Mr. Hansberry

Are there any questions for Ms. Mazerolle?

Mr. Bergeron

If I may? In all these instances the applicants didn't provide all the information that was required or requested?

Ms. Mazerolle

Correct.

Mr. Bergeron

Okay, thank you.

Ms. Mazerolle

You're welcome.

Mr. Hansberry

Any further questions? Is there a motion to deny the Veterans credits as recommended per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Is there any discussion? I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted. Ms. Mazerolle, do you have anything else for us at this time?

Ms. Mazerolle

This morning I do, I apologize. I'd like to bring forth my two Blind exemptions that I had in error presented on the non-public list. So I do have those two blinds for account 25798 and 31834, I recommend denial again for the same reason, additional information wasn't provided to complete the applications.

Mr. Hansberry

And usually you have done your due diligence, I mean kind of go...you probably go above and beyond what's expected try to get the necessary paperwork from the individuals, correct?

Ms. Mazerolle

Correct? We usually do one if not two mailings and multiple phone calls to try to follow up with them in every effort to assist them in getting this information in.

Mr. Hansberry

And in these two cases there were no extraordinary circumstances that were brought to your attention?

Ms. Mazerolle

For the two blind?

Mr. Hansberry

Yes. Yeah.

Ms. Mazerolle

No, they just haven't responded.

Mr. Hansberry

They just haven't responded. Any further questions for Ms. Mazerolle?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

So is there a motion to deny the Blind exemptions as recommended per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Is there any discussion? Alright seeing none, I will call the roll. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Ms. Mazerolle, do you have anything else for us at this time?

Ms. Mazerolle

Not at this time. Thank you.

Mr. Hansberry

Thank you. At this time I would like to recognize Lynn Cameron whose going to address Religious, Educational and Charitable, Ms. Cameron?

Ms. Cameron

Good morning ...*inaudible*...

Mr. Hansberry

Lynn, you're coming in kind of garbled, Ms. Cameron.

Ms. Cameron

Sorry, I apologize. I'm not sure...is this better?

Mr. Hansberry

A little bit better.

Mr. Earley

A little bit, yeah.

Ms. Cameron

...*inaudible*...

Mr. Earley

I'm sorry Mr. Chairman, I'm not getting much of this at all.

Mr. Hansberry

I'm not either. Sorry Lynn.

Ms. Cameron

That's okay.

Ms. Brown

May I speak? On behalf of Lynn?

Mr. Hansberry

Go ahead, Ms. Brown. Go ahead.

Ms. Brown

Can everyone hear me okay?

Mr. Hansberry

You're coming in fine.

Ms. Brown

Okay. So I don't have the paperwork in front of me so just keep that in mind. I think there are several categories coming before you today.

Mr. Hansberry

Let's take them one at a time.

Ms. Brown

Correct, absolutely. Correct. So the first section of your packet that was submitted from Lynn is any new exemption that is being applied for. So they may be Charitable, Religious or Educational so we did include in your mailing, the A-9 and/or the A-12 if it was required and any additional information that was provided by the applicant, for your consideration for that exemption.

Mr. Hansberry

Mr. Demers from St. Joseph's Hospital has joined us, is that correct? Mr. Demers are you with us?

Ms. Cameron

He's still with us. Oh Mr. Demers you're still muted.

Ms. Kleiner

If it helps we do see Mr. Demers and he's not muted.

Mr. Hansberry

Mr. Demers if you can hear me can you say hello so we know whether or not we are able to pick you up?

Ms. Cameron

He's trying to call in.

Mr. Demers

Hello?

Mr. Hansberry

Hi, Mr. Demers?

Mr. Demers

Yes.

Mr. Hansberry

Hi, I'm Dan Hansberry and the other members of the Board are Bob Earley and Paul Bergeron. I asked to have a representative from St. Joseph's here relative to, and to the other members of the Board and the staff, I'm looking at the real estate on which exemption is claimed and it's date

3/3/2020 as part of the attachments for St. Joseph's towards the end of their packet. I think it's the very last page of the material they submitted. There's one packet of St. Joseph's and then it goes to another one so it's before you go to the next packet of St. Joseph's materials. The question I have is there are five office suites at 168 Kinsley Street 101, 102, 103, 104 and 105 that you want to have classified as non-profit. Could you give us the reasoning for that please, Mr. Demers?

Mr. Demers

Correct. Number one what we did is combined 101 through 104 to create 105. Now years past our physician practices were part of St. Joseph's Hospital Corporate Services which were for profit but as of a number of years ago we took the physician practices and put them under the hospital license, they're departments of St. Joe's Hospital and they are not for profit. Right now our practices are not for profit so we are just looking for clarification on that for you and for consideration on tax exemption because we are a religious organization not for profit.

Mr. Hansberry

So there are numerous practices in those medical arts that are for profit, correct?

Mr. Demers

There are a few, correct. Those are independent practitioners, but all of St. Joe's practices are not for profit and this particular unit 105 is the whole floor on 168, which we own the whole floor.

Mr. Hansberry

So, it's all the first floor.

Mr. Demers

Yes.

Mr. Hansberry

And is it like a variety of practices? Is it basically internal medicine and general practice or are there all kinds of specialties?

Mr. Demers

Well we call it family practice and specialty services. So we do have the gastroenterology, we have orthopedics... so basically focusing on orthopedics and in that particular area and we have surgical services. But they're all our physicians, St. Joe's employees.

Mr. Hansberry

Are there other questions from the Board for Mr. Demers?

Mr. Earley

I don't have any other questions.

Mr. Bergeron

No I'm familiar with the building and the property. I'm comfortable with the information provided.

Mr. Hansberry

Does Legal Counsel have any questions?

Mr. Bolton

Mr. Chairman, I have no questions but I think the Board... I should inform you that in dealing with other entities, we are taking the position that doctor's offices are not a charitable use. There are at least two other entities where we have adopted that position.

Mr. Hansberry

Any other questions for Attorney Bolton?

Mr. Bergeron

No.

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Yes?

Mr. Earley

Does the fact that the doctor is working for the hospital change things, I mean, as opposed to what Attorney Bolton said? Those doctors are they working independently, and does that differ from this case?

Mr. Hansberry

Attorney Bolton would you...?

Mr. Bolton

I think it's more is a charity occurring in that space. I don't know particularly about the St. Joseph situation but in the other situations it's basically a fee for service. They get reimbursed from insurance or...It would be no different than any other for profit doctor's office from the point of view of the patient. So it becomes difficult to determine what charity is actually being performed. And as I say in at least two other cases that's the position we've taken. In one of those cases, probably both of those cases, the doctors are employees of the larger entity. Now if the situation was a reduced fee clinic, come one, come all, and we'll charge you what you can afford that would have about probably more...it would certainly look more like a charitable function was going on.

Mr. Bergeron

Mr. Chairman?

Mr. Hansberry

Yes.

Mr. Bergeron

Mr. Chairman, would a motion be appropriate to table this so that we have an opportunity to meet with Counsel and discuss in more detail the way other similar properties are being handled to ensure that we are treating this matter with some consistency, in accordance with how we're handling other medical facilities like this?

Mr. Hansberry

I think it's an excellent idea. What I might suggest, if the Board is in agreement, is that we make a motion to approve the list and then have an amendment to postpone action on rooms 100 through 105 at 168 Kinsely Street, until the next regular scheduled Board meeting in July. Does that sound reasonable?

Mr. Bergeron

Yes.

Mr. Earley

Sounds reasonable. I'll second that motion.

Mr. Hansberry

Okay, let's do the first one. Is there a motion to approve the charitable, educational and religious exemptions as presented?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Okay, is there any discussion on that motion?

Is there an amendment to the motion to postpone action until the next regularly scheduled board meeting in July relative to rooms 101, 102, 103, 104, 105 at 168 Kinsley Street?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

All those in favor, Mr. Earley, I'll call the roll, Mr. Earley.

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron.

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry, yes. So the amendment is adopted. So the main motion would read to approve the list as presented with the exception of rooms 101 through 105 at 168 Kinsley Street. So I will call the roll on that. Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. The motion is adopted.

Mr. Demers do you have anything else you want to say at this time?

Mr. Demers

I just want to clarify, there is only one unit. There is only one suite. That whole floor was rebuilt so there is only, now known as suite 105. We eliminated 101, 102, 103 and 104, so it's one physician suite.

Mr. Hansberry

Okay.

Mr. Demers

We're not looking at 5 units.

Mr. Hansberry

Okay, alright. Are we okay with that everybody?

Mr. Earley

Yes.

Mr. Bergeron

Yes.

Mr. Hansberry

Okay, Mr. Demers we really appreciate you coming in this morning and thank you very much for your time. We will get back...

Mr. Demers

Any other information you need, please feel free to contact me and I'll get it for you. Thank you.

Mr. Hansberry

Thank you, good day.

Alright, Ms. Cameron.

Ms. Cameron.

Yes.

Mr. Hansberry

We have another list, correct?

Ms. Cameron.

We do...*inaudible*...

Ms. Brown

Did you want me to speak?

Mr. Hansberry

Yes, let me. Just give me a chance to get to that. What's the first property on that one? You don't have that in front of you Ms. Brown, right.

Ms. Cameron, what's the first property we're looking at on the next list?

Ms. Cameron.

Iglesia Cristiana Betesda.

Mr. Hansberry

What is it?

Ms. Cameron.

Iglesia and it has Symphony New Hampshire on it also.

Mr. Hansberry

Did you get that Ms. Brown, what she said?

Ms. Brown

Lynn, is it the renewals?

Ms. Cameron

Yes. No, I'm sorry it's the late filings.

Ms. Brown

Okay, the Iglesia Church and the Symphony. This next list is applicants who submitted their A-9's late so we are asking the Board to accept them as late filings and I believe they did send in letters with the reason they were being filed late.

Mr. Hansberry

Any questions for Ms. Brown on that?

Its way deep, it's the Iglesia Cristiana Betesda.

Ms. Brown

Correct.

Mr. Hansberry

Then Symphony New Hampshire and the reasoning they presented is that the world has been turned upside down since COVID-19. The Symphony, they couldn't even get into their offices. Then the pastor of the church said that he was just overwhelmed dealing with the other issues.

Ms. Brown

Correct.

Mr. Hansberry

Thoughts on that? Any questions for Ms. Brown?

Is there a motion to approve the late filing for the charitable, educational and religious exemptions as presented per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Is there any discussion? All those in favor, I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Ms. Cameron, or I guess Ms. Brown.

Ms. Brown.

So the next list I believe that you have is the list of renewals. These are applicants who have received the exemption in the past so they are required to file an A-9 and/or A-12 annually. The list is people who are already receiving it and they have to renew for 2020.

Mr. Hansberry

Are there any questions for Ms. Brown on that?

Mr. Earley

Does this list start with Area Agency properties.

Mr. Hansberry

Yes, it does.

Mr. Earley

Okay.

Mr. Hansberry

Three pages and it ends with Great American Downtown Incorporated.

Mr. Earley

I have no questions.

Mr. Hansberry

This is renewals you said Ms. Brown, correct?

Ms. Brown

Correct.

Mr. Hansberry

Is there a motion to approve the charitable, educational and religious exemption renewals as presented per the attached list?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Ms. Cameron, Ms. Brown we're back to you folks.

Ms. Brown

I believe the last list has no recommendations. I believe the first one on the list is Mary Hitchcock.

Mr. Hansberry

Correct, that's the first one.

Ms. Brown

Alright, this list are A-9 and/or A-12's that were filed with our office. Dartmouth was denied last year so we are bringing forth their information with no recommendation. Southern New Hampshire Medical Center did have a one year agreement which expired, which expires this month and we're waiting for Legal to give us advice on Marguerites Place.

Mr. Hansberry

Are there any questions from the Board for Ms. Brown?

Mr. Bergeron

No

Mr. Earley

No.

Mr. Hansberry

Does Legal want to comment?

Mr. Bolton

Yes Mr. Chairman. I think with regard to Dartmouth Hitchcock and Southern New Hampshire Medical Center, those are two of the institutions I was alluding to previously so I think either tabling them or denying at this time and allow negotiations to continue would be appropriate. I've not reviewed the Marguerites Place issue yet but I will do that.

Mr. Hansberry

So we should carve Marguerites Place out of the motion?

Mr Bolton

I think you could table all of them if you wish and I will certainly get back to you for your next meeting on Marguerites Place. The Dartmouth Hitchcock and Southern New Hampshire issue may take some time. There are ongoing negotiations. We'll see what, if anything they produce.

Mr. Hansberry

Okay, so you're recommending postponing for the next meeting?

Mr. Bolton

Next meeting on Marguerites Place, yes.

Mr. Hansberry

Okay, just on Marguerites Place.

Mr. Bolton

Right, the other two tabling would be expected to last a longer time.

Mr. Hansberry

Okay, alright. Is there a motion to table the charitable, educational and religious exemption list which starts with Mary Hitchcock and then lists all of the Southern New Hampshire Medical Center/Foundation Partners, so we would be tabling that, so that would be the motion. For Mary Hitchcock at the top down to, from account number 47843 down to account number 20826. The motion would be to table action on those charitable, educational and religious exemptions.

Mr. Earley

So moved.

Mr. Bergeron

And I'll second.

Mr. Hansberry

Okay. Is there any discussion?

Mr. Earley

Should we not just table all of them?

Mr. Hansberry

Attorney Bolton's recommendation is to table, he thinks this could be a lengthy process with Mary Hitchcock and Southern New Hampshire.

Mr. Earley

So at our next meeting could take Marguerites Place off the table and discuss it without dealing with the others. No?

Mr. Hansberry

We can, it's just one more step. You'd have to make the motion to take it from the table and have an agreement on that and if we postpone it until a definite time. It's automatically incorporated in next months agenda.

Mr. Earley

Okay.

Mr. Hansberry

Any further discussion? All those in agreement, I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Is there a motion to postpone action on Marguerites Place until the next regularly scheduled board meeting in July?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Is there any discussion? I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Okay, Ms. Cameron and Ms. Brown anything else for us?

Ms. Brown

I believe that there is one more in your packet for Girls Inc., can you confirm?

Mr. Hansberry

It's there, it's not at the end.

Ms. Brown

It has a memo attached with it.

Mr. Hansberry

I think I do remember seeing that. Right here, I've got it. So, if you go back to about the middle of the packet. It's Board of Assessors from Lynn Cameron 6.25.2020, Girls Incorporated, 27 Burke Street. Does everybody have that?

Mr. Earley

I got it.

Mr. Bergeron

I got it.

Ms. Brown

Okay, this is a situation where Nashua Housing Authority used to own the property and they get an exemption based on them being Nashua Housing Authority. Girls Inc. purchased the property in 2017 but they weren't notified that they needed to apply for the exemption under Girls Inc. as a charitable exemption. As we were reviewing the A-9 and A-12's, this was uncovered. So we reached out to them and they immediately acted to file their A-9 and A-12 so they would be getting the exemption under Girls Inc., which would be a charitable exemption. So we are asking the Board to accept the late filing for the A-9 from Girls Inc. for 2020.

Mr. Hansberry

Is there a motion to accept the late filing from Girls Inc. for 2020?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Any discussion? Okay, I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Ms. Brown do you need a second motion, so we've accepted the tax status of the property, correct, by doing that.

Ms. Brown

Correct.

Mr. Hansberry

Okay, alright.

Ms. Brown

I don't know if you need to make a separate motion but you just may want to, to cover.

Mr. Hansberry

Yea, think that I feel more comfortable with that.

Ms. Brown

Us too, thank you.

Mr. Hansberry

It would be charitable, what's the category?

Ms. Brown

A charitable exemption.

Mr. Hansberry

Is there a motion to approve the charitable exemption for Girls Inc.?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Alright, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Anything else Ms. Brown?

Ms. Brown

No, that it is it at this time. Thank you very much.

Mr. Hansberry

Thanks Ms. Brown. Thanks Ms. Cameron.

We are on to Mr. Mandile. Mr. Mandile, you with us?

Mr. Mandile? Director Kleiner?

Ms. Kleiner

Yes, I do not see Mr. Mandile.

Mr. Earley

Is he one of the call in users, and he is muted?

Mr. Hansberry

He did call in, right. He's not on the computer screen, he did call in.

Ms. Kleiner

That is correct.

Ms. Mazerolle

It's Amanda, Mike's going to call back in a minute. For some reason you can't hear him.

Mr. Hansberry

Okay.

Ms. Kleiner

Thank you.

Ms. Mazerolle

He's on his...and it's not working.

Mr. Hansberry

Thank you.

Mr. Mandile

Good morning everyone, can you hear me now?

Mr. Hansberry

Loud and clear, good morning Mr. Mandile. How are you?

Mr. Mandile

Okay, I'm fine thank you. I'm very sorry about that I do not know what happened.

Mr. Hansberry

That's alright.

Mr. Mandile

When the moment came...

Mr. Hansberry

We just have to learn to roll with the punches.

Mr. Mandile

Yep.

Mr. Hansberry

At least we're not getting the feedback we were getting earlier so that's a big plus.

If it's agreeable to you why don't I read off the addresses, we go through each of those, is that ok?

Mr. Mandile

That is fine, thank you.

Mr. Hansberry

The first one that we have is 9 Shetland Road, account 5764. Mr. Mandile, the floor is yours.

Mr. Mandile

Okay, this is a cape style home. The abatement is based on data corrections. We recommend, the City recommends the assessment be lowered from 266,200 to 261,500.

Mr. Hansberry

Are there questions for Mr. Mandile on 9 Shetland?

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Yes.

Mr. Earley

Do we have to approve it when it's simply a data correction?

Mr. Hansberry

Mr. Mandile I'll let you respond to that.

Mr. Mandile

Yes we do in this case. That is the reason the taxpayer filed the abatement.

Mr. Hansberry

Is there a motion relative to 9 Shetland Road?

Mr. Earley

I'm not sure if we should deny the abatement, but then make a note that because of data corrections the amount is reduced. Does that sound right?

Mr. Hansberry

Attorney Bolton, your thoughts on this?

Mr. Bolton

I think approving the recommended abatement is the way to go.

Mr. Earley

Okay.

Mr. Hansberry

Alright, thank you.

Is there a motion relative to 9 Shetland?

Mr. Earley

I'll make a motion to approve the change in abatement to 261,500.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Alright, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

The next one that I have, Mr. Mandile, is 12 Derry Street, correct?

Mr. Mandile

Correct. 12 Derry Street. It is a ranch style house based on sales analysis which the City recommends that the assessment be lowered from 313,000 to 301,900.

Mr. Hansberry

Are there questions for Mr. Mandile?

Seeing none, is there a motion relative to 12 Derry Street?

Mr. Earley

I'll make a motion to approve the abatement for 12 Derry Street to 301,900.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Next one that I have. Mr. Mandile is 94 Concord Street, I'm sorry 74 Concord Street, 74.

Mr. Mandile

74, Yes, that's correct sir. It's a two-unit family conversion. This is a property that was granted an abatement last year for 2018 taxes. The tax representative did not provide any new compelling evidence to lower the assessment further and I recommend, the City recommends that the abatement be denied.

Mr. Hansberry

Any questions for Mr. Mandile?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Seeing none, Is there a motion for 74 Concord Street?

Mr. Earley

I'll make the motion to deny the abatement request for 74 Concord Street.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. The motion is adopted.

The next one is 97 Pine Street, Mr. Mandile.

Mr. Mandile

Correct sir. This is another abatement based on condition. The taxpayer feels that the property is worth \$125,000. She did not provide an appraisal with this, or any other documentation. I did make an inspection of the property and lowered the, made a number of corrections lowering the assessment from 212,200 to 176,400. Taxpayer does not feel, still does not agree with this number, I should say. She still believes that it should be at 125,000. However, the City is comfortable with lowering the assessment to 176,400.

Mr. Hansberry

Okay. Any questions for Mr. Mandile?

Is there a motion relative to 97 Pine Street.

Mr. Earley

I'll make the motion to approve the abatement for 97 Pine Street to 176,400.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Alright, I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Mr. Mandile 38 Raymond Street.

Mr. Mandile

Correct, yes. This is an abatement filed, the taxpayer believes his assessment should be lowered because he is converting a garage to finished first floor area. Actually, an adjustment had been made last year lowering his assessment because of the change and it is recommended that the abatement be denied. The taxpayer incidentally has been made aware of this and he understands.

Mr. Hansberry

Alright, thank you. Any questions for Mr. Mandile?

Mr. Earley, Mr. Bergeron

No. (in unison)

Mr. Hansberry

Is there a motion relative to 38 Raymond Street?

Mr. Earley

I'll make the motion to deny the abatement request for 38 Raymond Street.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Next one, 111 Coburn Ave Unit 210J.

Mr. Mandile

Correct sir. Yes, this is a detached condominium at Coburn Woods. Based on sales analysis I recommend, the City Recommends that the abatement be denied.

Mr. Hansberry

Are there any questions for Mr. Mandile?

Mr. Earley

Yes, Mr. Chairman.

Mr. Hansberry

Yes, go right ahead.

Mr. Earley

I see a notice about an increase in value to 161,300. Are we going to approve that number or stick with the 135,736, I'm sorry, the previous number?

Mr. Mandile

For 2019, we're sticking with the 142,100. Based on the information gathered from the inspection, this year's assessment is going to rise to 161,300.

Mr. Earley

Alright, then I'll make the motion to deny the abatement request for 111 Coburn Ave. What unit is it in? I don't have that in my notes.

Mr. Bergeron

Unit 210J.

Mr. Earley

Unit 210J.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Just out of curiosity Mr. Mandile, do many of these units have basements? I notice that this one has at least a partial basement. How common is that? Do you know... have a sense of how common that is out there?

Mr. Mandile

There are very few actually up there that have basements at all. It's my understanding, there's about 20 of them out there that do. For some reason, it wasn't picked up. I checked the property record file on this, it just didn't show up but it is... does exist.

Mr. Hansberry

Okay, alright, thank you. Any further discussion, thank you, any further discussion? I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

The next one is 122 Manchester Street.

Mr. Mandile

Correct, this is an older cape style home. Based on both sales analysis and condition, it appears to have been abandon for some time and based on the analysis and inspection I'm recommending, the City recommends that the assessment be lowered from 320, 200 to 230,900.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Yes.

Mr. Earley

I have a bit of a problem with this one. I think the condition of the house brought the assessment down to 291,500 and the fact that it was sold to be knocked down for condos. Does that really impact the value? It seems like a house like that on 2 plus acres of land would have a higher value than 230,900.

Mr. Hansberry

Mr. Mandile could you respond to that please.

Mr. Mandile

Based on the analysis of three, of two other properties, I did use this in the sales comparison, that is correct, but based on the other two properties I used on Trombly Street and 218 Manchester Street. The subject property is the median at 260,000 for a market value and when a proportionate assessment is applied, it is the, proportionate assessment is 230,900.

Mr. Earley

Okay.

Mr. Hansberry

Mr. Mandile, on this property who did you deal with? Did you deal with the first person that is listed as the owner taxpayer?

Mr. Mandile

Yes I did.

Mr. Hansberry

Okay. She's not in the Nashua area, is that correct.

Mr. Mandile

That's correct. She's in Colorado. I spoke briefly to the, I spoke very briefly to the real estate broker who handled this transaction for her and it's in very poor condition. She confirmed the condition.

Mr. Hansberry

Thank you. Any further questions on 122 Manchester Street?

Is there a motion relative to this property?

Mr. Earley

I'll make the motion to approve the abatement to 230,900.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion, seeing none I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Next one that we have Mr. Mandile is 257 West Hollis Street.

Before you begin Mr. Mandile, Director Kleiner is Mr. Moran with us this morning?

Mr. Mandile

He told me he was going to be present. I don't know if he is.

Ms. Kleiner

Chair?

Mr. Hansberry

Yes.

Ms. Kleiner

Yes, we saw him present earlier this morning.

Mr. Hansberry

Is he still with us?

Ms. Kleiner

I do not see him now.

Mr. Hansberry

Should we reach out to him or should we just continue?

Ms. Kleiner

I would be happy to reach out to them.

Mr. Hansberry

Did you want to reach out to him? I guess if you could raise him right away we might as well just wait rather than just skipping to the next property.

Ms. Kleiner

If the Board doesn't mind, would you mind taking the next property and allowing me a moment to make a phone call.

Mr. Hansberry

Okay, alright, Mr. Mandile is that alright with you?

Mr. Mandile

That's fine, I'll hold this aside.

Mr. Hansberry

So we are going to go to...

Mr. Mandile

I have 13 Manchester Street.

Mr. Hansberry

Go right ahead.

Mr. Mandile

Okay, this is an antique style home. It is another property that had been given an abatement for the 2019... 2018 assessment. It had been lowered at that time from 279,200 to 240,800.

Taxpayer did not really provide any kind of information and does not meet the burden of proof for a reduction on his assessment so I... the City recommends denial.

Mr. Hansberry

Are there questions for Mr. Mandile?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to 13 Manchester Street?

Mr. Earley

I'll make the motion to deny the abatement request for 13 Manchester Street.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

I see that Ms. Kleiner is still on the phone so do you mind if we move on to the 310 Brook Village, Mr. Mandile, is that okay with you?

Mr. Mandile

That's fine, sure.

Mr. Hansberry

Why don't we do that. 310 Brook Village Road Unit 4

Mr. Mandile

Yeah. It is a garden style condominium located in the Border Brook Terrace Condominium. Based on market analysis I recommend...the City recommends lowering the assessment from 145,200 to 133,200.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Alright, is there a motion relative to 310 Brook Village Road Unit 4?

Mr. Earley

I'll make the motion to approve the abatement for 310 Brook Village Road number 4 to 133,200.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? All those in favor, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Let me check on Ms. Kleiner. Ms. Kleiner, how we doing?

Ms. Kleiner

Mr. Hansberry, I have confirmed with his office that he was not able to continue.

Mr. Hansberry

Okay, alright.

Ms. Kleiner

I would recommend we take the issue up at hand.

Mr. Hansberry

Okay. Mr. Mandile, if we are going to move back to 275 West Hollis Street. Is that alright?

Mr. Mandile

Correct, that's fine.

Mr. Hansberry

Okay. Go so right ahead.

Mr. Mandile

This is a two-family unit located at 275 West Hollis Street. Based on sales analysis, the City recommends that the assessment be lowered from 277,300 to 240 ...*inaudible*.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to 275 West Hollis Street?

Mr. Earley

I'll make the motion to approve the abatement request for 275 West Hollis Street to 248,600.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

We are at 5 Wayne Drive, correct?

Mr. Mandile

Correct.

Mr. Hansberry

Alright, go ahead Mr. Mandile.

Mr. Mandile

This is a raised ranch based on sales analysis I recommend, excuse me, the City recommends that the assessment be lowered from \$361,200 to 324,700.

Mr. Hansberry

Are there questions for Mr. Mandile?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Alright, is there a motion relative to 5 Wayne Drive.

Mr. Earley

I'll make the motion to approve the abatement request for 5 Wayne Drive to 324,700.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

The next one is 210 Brook Village Road Unit 6, Mr. Mandile.

Mr. Mandile

Correct, this is also another garden style condominium at the Border Brook Terrace Condominiums. Sales analysis indicates a market value of 146,000 and an appropriate assessment of 129,600. The City recommends that the assessment be lowered from 139,500 to \$129,600.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley,

No.

Mr. Hansberry

Seeing none, is there a motion relative to 210 Brook Village Road Unit 6.

Mr. Earley

I'll make the motion to approve the abatement request for 210 Brook Village Road Unit 6 to 129,600.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Next, another Brook Village one. 210 Brook Village Road Unit 20, Mr. Mandile.

Mr. Mandile

Correct. This is also a garden style condominium located at the Border Brook Terrace Condominiums. The City recommends that the assessment be lowered from 147,000 to \$130,100.

Mr. Hansberry

Any questions for Mr. Mandile?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to 210 Brook Village Road Unit 20.

Mr. Earley

I'll make the motion to approve the abatement request for 210 Brook Village Road Unit number 20 to 130,100.

Mr. Hansberry

Is there a second?

Mr. Bergeron

And I'll second that.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Next one is 95 Parnell Place, Mr. Mandile.

Mr. Mandile

Correct, that is a cape style house and comparable sales, based on condition, an inspection was conducted and, which lowered the assessment from 287,500 to 275,200. Sales analysis did not indicate that lowering the assessment any further was warranted. The City recommends that the assessment be lowered from 287,500 to \$275,200.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley

No

Mr. Bergeron

I just have one, if I may. The owner's opinion of value was 213,000, did they give justification for trying to lower it by about \$74,000 in value?

Mr. Mandile

The three comparable sales that the owner supplied were...she used a much smaller housing and much interior and inferior condition. I didn't feel that they were comparable at all and did not use them in my analysis.

Mr. Bergeron

Okay, thank you.

No further questions.

Mr. Hansberry

Mr. Mandile, how's the highway noise on that side of the street?

Mr. Mandile

That's a good question. This particular property is located, not too bad. She is further west and on the other side of the road from the highway. And I didn't notice it as badly as I have at other properties on Parnell Place. On other properties it's quite loud but this particular one, it was not quite as bad and I did not make any adjustment for that.

Mr. Hansberry

Okay, alright. Any further questions?

Is there a motion relative to 95 Parnell Place?

Mr. Earley

I'll make the motion to approve the abatement request for 95 Parnell Place to 275,200.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Next one that I have is 2 Crestwood Lane.

Mr. Mandile

Correct. It is a colonial, the City recommends lowering the assessment from \$905,500 to \$661,600. The taxpayer bases it on two things, two items. The sales analysis and also a comparison of the other properties we have increases as a result of the 2018 update. We found that during the update, other properties, all of the other properties on Crestwood Lane increased an average of 10 to 15%. This particular property was increased 21.7% and not exactly sure why it's such an outlier, but it is.

Mr. Hansberry

Questions? Go ahead I'm sorry.

Mr. Mandile

I was just restating the City's recommendation of lowering the assessment of \$661,600.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Yes.

Mr. Earley

Mike, the outlier was the assessed value not the fact, not that the house was anything spectacular compared to others in the neighborhood, is that correct?

Mr. Mandile

That's correct.

Mr. Earley

Okay. I have nothing else.

Mr. Hansberry

Those are all recent sales Mr. Mandile, correct?

Mr. Mandile

That is correct. They are April and March of 2019. We do have one from June of 2018 one of the sales.

Mr. Hansberry

The house, based on market value is overassessed by over \$155,000 is that correct?

Mr. Mandile

It was overassessed by 243,000.

Mr. Hansberry

243,000. Okay. What, just out of curiosity, what is happening with like the high end of the market? Are they being driven up at all with what's happening with the housing market?

Mr. Mandile

At the moment, we are monitoring it, as of the last update they went up considerably at a lower rate than the rest of the market. Condominiums, smaller starter style homes went up considerably 20, excuse me, 30 to 50%. The larger, they were on the order of 8 to 10%. They just don't appreciate at the same rate as the smaller places. So during the last update, these smaller places took a much higher... a much higher rate of increase.

Mr. Hansberry

You have fewer buyers at the higher end of the range so there's probably less offers coming in. You're probably not getting the bidding that you're getting in the 300 to 350,000 range, which is going on now, correct?

Mr. Mandile

Correct.

Mr. Hansberry

Alright, thank you. So is there a motion relative to 2 Crestwood Lane?

Mr. Earley

I'll make the motion to approve the abatement request for 2 Crestwood Lane to 661,600.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

You have another Crestwood Lane property, right? 8 Crestwood Lane, Mr. Mandile.

Mr. Mandile

That is correct. Yes, in this case the City recommends lowering the assessment from 708,100 to 586,100. I should point out that this property is about 600 square feet smaller than the other property at 2 Crestwood Lane.

Mr. Hansberry

Alright, questions for Mr. Mandile?

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to 8 Crestwood Lane.

Mr. Earley

I'll make the motion to approve the abatement request for 8 Crestwood Lane to 586,100.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

The next one is Land on Stevens Avenue. Mr. Mandile.

Mr. Mandile

Correct, this one gave me some trouble because there are no comparable sales of similar type property. This is, the land code on this is 1320, which is undevelopable land. What I did is take an average of similar type properties across the city. Some on the same street, some up off Concord Street, one borders the Hollis town line and came up with an average of cost per square foot. When added to the land, to the yard item, I came up with an assessment value of \$25,000. So the City's recommendation that the assessment be lowered to \$25,000.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley

Yes, Mr. Chairman.

Mr. Hansberry

Go right ahead.

Mr. Earley

The other lots that were comparables, were they owned by the abutting, an abutter?

Mr. Mandile

Yes, they were all... every one of them.

Mr. Earley

How does that compare to the value per square foot of the main property?

Mr. Mandile

They are lower than the main properties. These have not been combined at all.

Mr. Earley

I kind of thought that they should be equal if they abut the main property, it's just expanding the main property now and shouldn't it have the same cost per square foot? Is there a reason why it should be less?

Mr. Mandile

It is up to the owner to combine the lots. If they have not done so then we assess them differently because they are considered undevelopable lots.

Mr. Hansberry

Mr. Mandile, none of these could be built on is what you're saying, is that correct?

Mr. Mandile

Correct.

Mr. Hansberry

We had this last year where the property in the Hanover Street area, I remember. And you said that they're not combining the lots is because it's more cost effective for them to just have it listed as a separate lot, correct?

Mr. Mandile

In many cases, yes. Adding a, because you may add say 25% increase in land, does not necessarily mean that the land value is going to go up proportionally 25%. It will go up but not at the same proportion. I don't have the number in front of me exactly how much it would but for similar type property, those that do abutt other properties, this is the average per square foot that I came up with.

Mr. Hansberry

Any other questions?

Mr. Earley

No other questions.

Mr. Hansberry

So is there a motion relative to the Land on Stevens Avenue?

Mr. Earley

I'll make the motion to approve the abatement request for Land on Stevens Avenue to \$25,000.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Mr. Mandile. The next one is...

Mr. Mandile

Yes, the last property is located on 24 Bonny Street. It is a double-wide manufactured home. Based on sales analysis, the City recommends lowering the assessment from 160,200 to \$129,100.

Mr. Hansberry

Questions for Mr. Mandile?

Mr. Earley,

No question.

Mr. Bergeron

No, none.

Mr. Hansberry

Mr. Mandile, that's specific to this property but in general, manufactured housing has gone up considerably in the past few years, correct?

Mr. Mandile

That is correct.

Mr. Hansberry

Is there a motion relative to 24 Bonny Street?

Mr. Earley

I'll make the motion to approve the abatement request for 24 Bonny Street to 129,100.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Mr. Mandile do you have anything else for us?

Mr. Mandile

No, that is all.

Mr. Hansberry

Thank you very much. I appreciate it.

Mr. Mandile

Thank you gentleman.

Mr. Earley

Thanks Mike.

Mr. Hansberry

Next we have Mr. Dame.

Mr. Dame

Yes sir.

Mr. Hansberry

The floor is yours.

Mr. Dame

Okay, thank you. My first abatement is 8 Cotton Road in Nashua. It is a former Hewlett Packard industrial plant that was deemed surplus in 2008 and subsequently sold to Hudson News, a distributor of magazines and books and the 2019 assessment is 7.5 million dollars, in round numbers. The taxpayer was, claimed in his abatement application a market value of 4 and $\frac{3}{4}$ million dollars, 4,750,000. I performed a sales comparison approach based on sales of other industrial buildings and concluded a market value of 6,731,000. The building suffers from considerable deferred maintenance, especially to the roof. They, the taxpayer provided an estimate by a reputable contractor who fixed the worst portion of the roof that's remaining and that totaled something like \$610,000. An equal amount would also be needed to finish the other portions of the roof. The portion of the roof over the office has been repaired already. In discussions with the taxpayer, I was able to negotiate a settlement of \$6,000,000, assessed. I recommend approval at this level.

Mr. Hansberry

Questions for Mr. Dame?

Mr. Dame

Sure, any questions?

Mr. Earley

No questions.

Mr. Bergeron

No, none.

Mr. Hansberry

Just one question, you may not be able to answer it. How did Hudson New happen to choose Nashua New Hampshire? I mean they're in airports and train stations.

Mr. Dame

They seem to be based in their Shrewsbury/Worcester area. And they also have another plant in the Middle-Atlantic state. They have another distribution warehouse down there. I think they initially intended to move their operation from the Worcester area to Nashua and they never accomplished that. As you probably know, there's been a drop-off in the demand for magazine subscriptions. There are people who do patronize their newsstands and other places where they sell their magazines and books before departing on a trip. So I believe that they have, simply moved to Nashua with the intention of reestablishing themselves up here, lower their overhead costs and just never accomplished it. They've also suffered a fall-off in revenue as a result of a declining market in readership.

Mr. Hansberry

Thank you. Interesting at times to discover what's back... *inaudible*.

Is there a motion relative to 8 Cotton Road?

Mr. Earley

I'll make the motion to approve the abatement request for 8 Cotton Road to 5,977,300.

Mr. Dame

Sir actually it's a...it was rounded to \$6,000,000.

Mr. Earley

Okay, I'm sorry. Make that correction to \$6,000,000 even.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted.

Mr. Dame.

Mr. Dame.

Okay. My next 2019 abatement recommendation is for 111-113 Lock Street in Nashua. It is a mixed-use, commercial office and light industrial building that is in fair to poor condition. The property is located on the easterly portion of Lock Street; very much close to the rear parking lot entrance of BAE Systems. This is a very old building. It sold in November 2019 from it's long-time owner who operated Accurate Printing. Accurate Printing was one of the larger uses in the property. There were also individual offices consisting mostly of small businesses, manufactures representatives who needed office in the Nashua area. Typically these offices were not manned and they consisted of one room. But it sold in November 5, 2019 for \$589,900. The 2019 assessment however, was \$655,200. Oddly enough the taxpayer viewed the property as being worth less after they bought it and they noted a market value estimate in their application of \$445,000. I performed my own market analysis based on a sales comparison approach using the best sales that I could find and it was a difficult that there are not too, too many properties that are identical to this one and I concluded that a market value of \$617,900. That market value estimate equalize, produces an equalized assessment of \$548,700 and that's what I'm suggesting as a recommendation for approval. Go ahead.

Mr. Hansberry

Any questions for Mr. Dame?

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Go ahead.

Mr. Earley

Has the unit, has the property owner approved this number.

Mr. Dame

Yes, yes he does. There's a signed settlement agreement for this pending.

Mr. Earley

I have no other question.

Mr. Hansberry

Any other questions?

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion relative to 111-113 Lock Street?

Mr. Earley

I'll make the motion to approve the abatement request for 111-113 Lock Street to 548,700.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Is there any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. The motion is adopted.

Mr. Dame.

Mr. Dame

Yes, I also have, just a second please.

Mr. Hansberry

Take your time.

Mr. Dame

I also have a list of 57, 2019 abatements which I'm going to recommend denial for each of these. These properties are repeat filings from 2018. So this situation is that the taxpayer or the taxpayer's representative, in order to preserve their rights filed on these properties to continue the appeal in 2019 because matters were not yet resolved and from the 2018 filing. So together with the Legal Department, since these are appeals, from 2018, we've been in discussions with the taxpayers or their representative to seek a resolution. We're close on some, hopeful on other and still endeavoring to address the valuation on the remainder of this number. At this time I think some definitive action would need to be taken on, in terms of a denial and I'm recommending denial to let matters run their natural course from here. The list is part of the packet that was provided to each Board member and I'm happy to answer and questions.

Mr. Hansberry

Any questions for Mr. Dame?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

So is there a motion to approve the list of recommended denials beginning with account number 5,114 and ending with account 33,060 and the total number of denials would be 57.

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Any discussion? Seeing none, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Mr. Dame, do you have anything else for us?

Mr. Dame

That is it for me.

Mr. Hansberry

Thank you very much.

Mr. Dame

You're welcome.

Mr. Hansberry

Next we have Mr. Gregory Turgiss.

Mr. Turgiss

Good morning Board.

Mr. Hansberry

Good morning, how are you?

Mr. Turgiss

I'm doing well, how about yourself?

Mr. Hansberry

Fine, thanks. The floor is yours Mr. Turgiss.

Mr. Turgiss

So in front of you I also have a list of abatements the City is recommending denial on and they are the same situation as Doug just mentioned which are pending 2018 that have not been resolved yet.

Mr. Hansberry

Any questions for Mr. Turgiss?

Mr. Earley

No.

Mr. Bergeron

No.

Mr. Hansberry

Is there a motion to approve the denial list beginning with account number 43,800 and ending with account number 22,020?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I will second it.

Mr. Hansberry

Any discussion? Seeing none, I will call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes.

Motion is adopted.

Mr. Turgiss.

Mr. Turgiss

That's all I have at this time.

Mr. Hansberry

There is no...

Mr. Earley

Mr. Chairman?

Mr. Hansberry

Yes.

Mr. Earley

Were there some other denials based on missing information? A separate list.

Mr. Hansberry

Not that I'm aware of.

Mr. Turgiss

The list is combined where they're all denials. The majority of them are 2018 pending and there are some that are insufficient evidence. They are not separated, it's one list of denials.

Mr. Earley

Okay. What is the term deemed denials mean as oppose to regular denials?

Mr. Hansberry

Maybe Director Kleiner, go ahead, I'm sorry, go ahead.

Mr. Bolton

I can help with that.

Mr. Hansberry

I'm going to let Attorney Bolton *inaudible*.

I'm sorry Mr. Turgiss, I didn't mean to interrupt.

Mr. Turgiss

No worries.

Mr. Bolton

If July 1st comes and goes and an application has not been either granted or denied, it is considered to be denied. It is deemed denied for the purpose of the taxpayer being authorized to file an appeal with either the Board of Tax and Land Appeals or the Superior Court.

Mr. Earley

Thank you Mr. Bolton.

Mr. Hansberry

There is no unfinished business to come before the Board.

Are there comments by Board members?

Seeing none then I would ask for a motion to go into non-public session. Is there a motion to go into non-public session for three reasons. First to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting. This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant RSA 91-A:3, II(c). Second, under 91-A:3, II(l), for the “consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present” and lastly under RSA 91-A:3, II(b) the hiring of any person as a public employee.

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second that.

Mr. Hansberry

Alright, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Ms. Cameron if you could let the record show that we are in non-public at 10:48 AM.

Ms. Kleiner

Chair, we are back in public session. (11:29 am)

Mr. Hansberry

Okay, thank you.

Is there a motion seal the minutes of the non-public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective?

Mr. Earley

So moved.

Mr. Hansberry

Is there a second?

Mr. Bergeron

I'll second it.

Mr. Hansberry

Okay, I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Motion is adopted

Is there anything else to come before the Board today? I want to thank everybody...*inaudible*...using cyber space to conduct these meetings, that's for sure.

Is there a motion to adjourn?

Mr. Bergeron

I would so move.

Mr. Hansberry

Is there a second?

Mr. Earley

I'll second that.

Mr. Hansberry

I'll call the roll, Mr. Earley?

Mr. Earley

Yes.

Mr. Hansberry

Mr. Bergeron?

Mr. Bergeron

Yes.

Mr. Hansberry

Mr. Hansberry? Yes. Let the record show that we are adjourned at 11:32AM.

DRAFT